

EXHIBIT 3

States Where Applicant is Registered, Certified or Otherwise Authorized to Provide Service

Applicant is registered, certified or otherwise authorized to provide Long Distance service in the states of:

Florida
New York

Applicant is registered, certified or otherwise authorized to provide Local Exchange service in the states of:

New York

Application is in the process of filing applications for authority to provide long distance and local exchange service in the states of:

California
Florida
Massachusetts
New Jersey
Pennsylvania